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TMS/TPW: USAO 2019R00109

FILED
U.S. DISTRICT COURT
DISTRICT OF MARYLAND

2021 SEP -2 P 3: 52

CLERK'S OFFICE
AT PRESENT

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA

v.

EDWARD SCOTT FINN,

Defendant

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CRIMINAL NO. **Pw21CR347**
(Tax Evasion, 26 U.S.C. § 7201;
Obstruction of Justice, 18 U.S.C.
§ 1519)

INDICTMENT

COUNT ONE
(Tax Evasion)

The Grand Jury for the District of Maryland charges:

Introduction

At all times relevant to this Indictment:

1. **EDWARD SCOTT FINN ("FINN")** was a resident of Maryland.
2. Between approximately December 26, 1995, and April 26, 2021, **FINN** was a member of the Prince George's County, Maryland, Police Department ("PGPD").
3. Members of the PGPD, in addition to their full-time duties, were allowed to work part-time outside employment, known as Secondary Law Enforcement Employment ("SLEE").
4. The PGPD General Order Manual ("Manual") set forth policies and procedures for PGPD employees, as well as the duties and responsibilities of organizational components within the PGPD. The Manual defined SLEE as "[e]mployment in which an employee is compensated by an entity other than the Prince George's County Police Department for the performance of law enforcement or law enforcement related duties including (but not limited to) security, traffic direction, and parking enforcement."

5. In or about 2011, **FINN** established Edward Finn, Inc. (“EFI”). **FINN** used EFI to manage and operate his SLEE business from at least 2014 to 2021.

The Charge

6. From on or about January 1, 2015, through on or about April 15, 2016, in the District of Maryland and elsewhere, the defendant,

EDWARD SCOTT FINN,

did willfully attempt to evade and defeat any tax imposed by Title 26, United States Code, and the payments thereof, by committing the following affirmative acts, among others:

a. prepared and caused to be prepared, and signed and caused to be signed, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In that false income tax return, **FINN** stated on line 43 that his taxable income for the calendar year was approximately \$165,144, and that the amount of tax due and owing thereon as stated on line 63 was approximately \$48,790. In fact, as **FINN** then and there knew, his taxable income for the calendar year was approximately \$639,456, upon which there was owing to the United States an income tax of approximately \$155,691;

b. deposited approximately \$465,957 of checks payable to EFI into personal accounts or non-EFI bank accounts over which **FINN** had signature authority;

c. wrote checks from an EFI bank account to a relative to create false business expenses for purported services performed for bookkeeping; and

d. wrote checks from an EFI bank account to a relative to create false business expenses for purported security services.

COUNT TWO
(Tax Evasion)

The Grand Jury for the District of Maryland further charges that:

Introduction

1. Paragraphs 1 through 5 of Count One are incorporated here.

The Charge

2. From on or about January 1, 2016, through on or about April 15, 2017, in the District of Maryland and elsewhere, the defendant,

EDWARD SCOTT FINN,

did willfully attempt to evade and defeat any tax imposed by Title 26, United States Code, and the payments thereof, by committing the following affirmative acts, among others:

- a. prepared and caused to be prepared, and signed and caused to be signed, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In that false income tax return, **FINN** stated on line 43 that his taxable income for the calendar year was approximately \$179,641, and that the amount of tax due and owing thereon as stated on line 63 was approximately \$44,984. In fact, as **FINN** then and there knew, his taxable income for the calendar year was approximately \$444,541, upon which there was owing to the United States an income tax of approximately \$81,776;

- b. deposited approximately \$249,611 of checks payable to EFI into personal accounts or non-EFI bank accounts over which **FINN** had signature authority;

- c. wrote checks from an EFI bank account to a relative to create false business expenses for purported services performed for bookkeeping; and

d. wrote checks from an EFI bank account to a relative to create false business expenses for purported security services.

26 U.S.C. § 7201

COUNT THREE
(Tax Evasion)

The Grand Jury for the District of Maryland further charges that:

Introduction

1. Paragraphs 1 through 5 of Count One are incorporated here.

The Charge

2. From on or about January 1, 2017, through on or about April 15, 2018, in the District of Maryland and elsewhere, the defendant,

EDWARD SCOTT FINN,

did willfully attempt to evade and defeat any tax imposed by Title 26, United States Code, and the payments thereof, by committing the following affirmative acts, among others:

- a. prepared and causing to be prepared, and signed and caused to be signed, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In that false income tax return, **FINN** stated on line 43 that his taxable income for the calendar year was approximately \$180,073, and that the amount of tax due and owing thereon as stated on line 63 was approximately \$43,480. In fact, as **FINN** then and there knew, his taxable income for the calendar year was approximately \$328,391, upon which there was owing to the United States an income tax of approximately \$44,440;
- b. deposited approximately \$137,546 of checks payable to EFI into personal accounts or non-EFI bank accounts over which **FINN** had signature authority;
- c. wrote checks from an EFI bank account to a relative to create false business expenses for purported services performed for bookkeeping; and

d. wrote checks from an EFI bank account to a relative to create false business expenses for purported security services.

26 U.S.C. § 7201

COUNT FOUR
(Tax Evasion)

The Grand Jury for the District of Maryland further charges that:

Introduction

1. Paragraphs 1 through 5 of Count One are incorporated here.

The Charge

2. From on or about January 1, 2018, through on or about April 15, 2019, in the District of Maryland and elsewhere, the defendant,

EDWARD SCOTT FINN,

did willfully attempt to evade and defeat any tax imposed by Title 26, United States Code, and the payments thereof, by committing the following affirmative acts, among others:

- a. prepared and caused to be prepared, and signed and caused to be signed, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In that false income tax return, **FINN** stated on line 10 that his taxable income for the calendar year was approximately \$232,115, and that the amount of tax due and owing thereon as stated on line 15 was approximately \$39,321. In fact, as **FINN** then and there knew, his taxable income for the calendar year was approximately \$294,969, upon which there was owing to the United States an income tax of approximately \$15,057;
- b. deposited approximately \$66,866 of checks payable to EFI into personal accounts or non-EFI bank accounts over which **FINN** had signature authority;
- c. wrote checks from an EFI bank account to a relative to create false business expenses for purported services performed for bookkeeping;
- d. wrote checks from an EFI bank account to a relative to create false business expenses for purported security services;

e. wrote a check for \$5,000 from an EFI bank account to pay one of **FINN**'s personal credit card bills;

f. transferred \$15,000 from an EFI bank account to **FINN**'s personal bank account, so that **FINN** could make a \$12,400 payment for a 1992 Ford Mustang;

g. made payments totaling \$17,000 from an EFI bank account to a financial services company, for the payment of a 2015 convertible Chevrolet Corvette, purchased by **FINN** in 2015 for approximately \$125,000; and

h. made payments totaling \$52,000 from an EFI bank account to a financial institution for the purchase of a boat.

26 U.S.C. § 7201

COUNT FIVE
(Tax Evasion)

The Grand Jury for the District of Maryland further charges that:

Introduction

1. Paragraphs 1 through 5 of Count One are incorporated here.

The Charge

2. From on or about January 1, 2019, through on or about April 15, 2020, in the District of Maryland and elsewhere, the defendant,

EDWARD SCOTT FINN,

did willfully attempt to evade and defeat any tax imposed by Title 26, United States Code, and the payments thereof, by committing the following affirmative acts, among others:

- a. prepared and caused to be prepared, and signed and caused to be signed, a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service. In that false income tax return, **FINN** stated on line 11(b) that his taxable income for the calendar year was approximately \$295,126, and that the amount of tax due and owing thereon as stated on line 16 was approximately \$44,135. In fact, as **FINN** then and there knew, his taxable income for the calendar year was approximately \$349,629, upon which there was owing to the United States an income tax of approximately \$15,918;
- b. deposited approximately \$54,030 of checks payable to EFI into personal accounts or non-EFI bank accounts over which **FINN** had signature authority;
- c. wrote checks from an EFI bank account to a relative to create false business expenses for purported services performed for bookkeeping; and

d. transferred \$15,000 from an EFI bank account to a financial services company, for the payment of the 2015 convertible Chevrolet Corvette, purchased by **FINN** in 2015 for approximately \$125,000.

28 U.S.C. § 7201

COUNT SIX
(Obstruction of Justice)


The Grand Jury for the District of Maryland further charges that:

On or about April 22, 2021, in the District of Maryland, the defendant,

EDWARD SCOTT FINN,

did knowingly alter, destroy, mutilate, conceal, cover up, falsify, and make a false entry in any record, document, and tangible object with the intent to impede, obstruct, and influence the investigation and proper administration of any matter within the jurisdiction of any department and agency of the United States, and in relation to and contemplation of any such matter and case, that is, the defendant initiated the erasure and resetting of his Apple iPhone as federal agents executed a federal search warrant on his residence.

18 U.S.C. § 1519


Jonathan F. Lenzner
Acting United States Attorney

A TRUE BILL:

SIGNATURE REDACTED

Foreperson

2 SEPT 2021
Date